

THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 164

December 2003

ITEMS TO REMEMBER

DECEMBER

- December 1: Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts with each program to the total disbursements of that program.
- December 20: Last day to report and make payment of state and county income tax withheld during November to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.)
- December 20: Payment for school aid bonds and coupons due in January must be made to civil townships by school corporations reorganized according to the provision of Chapter 202, Acts of 1959 if the reorganization plan provides for such payments or if the board of school trustees by resolution adopted has provided for such payments. (IC 20-4-1-35)
- December 25: Merry Christmas - Legal Holiday (IC 1-1-9-1)

JANUARY

- January 1: New Year's Day - Legal Holiday (IC 1-1-9-1)
- January 2: Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2004 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2004 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2003 calendar year to be carried forward.
- January 6-31: Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. A school corporation (as defined in IC 36-1-2-17) may determine if a board of finance meeting is needed on an annual basis. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)
- January 15-31: IC 20-1-21-4 provides that no earlier than January 15 or later than January 31 of each year the governing body of a school corporation shall publish an annual performance report in accordance with IC 20-1-21-8.

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JANUARY
(Continued)

- | | | |
|---------|-----|--|
| January | 20: | Last day to report and make payment of state and county income tax withheld during December to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| January | 19: | Martin Luther King, Jr.'s Birthday - Legal Holiday (IC 1-1-9-2) |
| January | 31: | Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2. |
| January | 31: | Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Officers and Employees, with the State Board of Accounts. |

FEBRUARY

- | | | |
|----------|-----|--|
| February | 1: | Prove all ledgers for the month ending January 31 as outlined for the month of December. |
| February | 12: | Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1) |
| February | 16: | Legal Holiday –Washington's Birthday. (IC 1-1-9-1) |
| February | 20: | Last day to report and make payment of state and county income tax withheld during January to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| February | 28: | Last day to file withholding statements together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Internal Revenue and Indiana Department of Revenue, respectively. |

SOCIAL SECURITY

We understand that for the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$87,900, up from 87,000 in 2003. No maximum base for Medicare will exist. Rates will remain at the 2003 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

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BAD CHECKS

LIABILITY

IC 26-2-7-4 states, "Subject to section 8 of this chapter, a person found liable under other applicable law is liable under this chapter to the holder of a check if the person executed and delivered the check to another person drawn on or payable at a financial institution and the person does either of the following:

- (1) Without valid legal cause stops payment on the check.
- (2) Allows the check to be dishonored by a financial institution because of any of the following:
 - (A) Lack of funds.
 - (B) Failure to have an account.
 - (C) Lack of an authorized signature of the drawer or a necessary endorser."

COST AND FEES

IC 26-2-7-5 states, "A person liable under section 4 of this chapter is also liable for all of the following:

- (1) Interest at the rate of eighteen percent (18%) per annum on the face amount of the check from the date of the check's execution until payment is made in full.
- (2) Court costs incurred in prosecuting an action that may be brought by the holder to collect on the check.
- (3) Reasonable attorney's fees incurred by the holder if the responsibility for collection is referred to an attorney who is not a salaried employee of the holder. If legal action is filed to effect collection and the collection on the check is referred to an attorney who is not a salaried employee of the holder, the holder of the check is entitled to minimum attorney's fees of not less than one hundred dollars (\$100).
- (4) Actual travel expenses not otherwise reimbursed under subdivisions (1) through (3) and incurred by the holder to do either of the following:
 - (A) Have the holder or an employee or agent of the holder file papers and attend court proceedings related to the recovery of a judgment under this chapter.
 - (B) Provide witnesses to testify in court proceedings related to the recovery of a judgment under this chapter.
- (5) A reasonable amount to compensate the holder for time used to do either of the following:
 - (A) File papers and attend court proceedings related to the recovery of a judgment under this chapter.
 - (B) Travel to and from activities described in clause (A).
- (6) Actual direct and indirect expenses incurred by the holder to compensate employees and agents for time used to do either of the following:
 - (A) File papers and attend court proceedings related to the recovery of a judgment under this section.
 - (B) Travel to and from activities described in clause (A).
- (7) All other reasonable costs of collection."

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BAD CHECKS
(Continued)

LIABILITY FOR CONTINUED NONPAYMENT

IC 26-2-7-6 states, "(a) This section does not apply to a person who has allowed a check to be dishonored because of lack of funds if both of the following apply:

- (1) The person reasonably believed that there were sufficient funds in the amount to cover the check.
- (2) The insufficiency of funds is caused by the dishonoring of a third party check that had been deposited into the person's account
 - (b) If a person liable under this chapter does not pay to the holder the full amount of the check not more than thirty (30) days after the certified mailing of written notice that the check has not been paid, the person is liable for, and the court shall award judgment for, the following, whichever applies:
 - (1) If the face amount of the check is not greater than two hundred fifty dollars (\$250), three (3) times the face amount of the check.
 - (2) If the face amount of the check is greater than two hundred fifty dollars (\$250), the face amount of the check plus five hundred dollars (\$500)."

REMEDIES

IC 26-2-7-7 states, "A person must elect whether to pursue a claim either under this chapter or under IC 34-24-3-1 (or IC 34-4-30-1 before its repeal)."

EXEMPTION

IC 26-2-7-8 states, "(a) A person who has allowed a check to be dishonored is not liable under this chapter if, not more than ten (10) days after the holder has given notice that the check has not been paid by the financial institution, the person pays to the holder the full amount of the check.

- (b) A payment made under subsection (a) is effective for all purposes as of the date the payment is made"

Also, please be aware of IC 35-43-5-5.

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APPROPRIATION ENCUMBERANCES

The State Board of Accounts is of the audit position that when purchase orders or contracts have been written during the year for the necessary purchases of the school corporation and such purchase orders or contracts have been entered in the Ledger of Appropriations Allotments, Encumbrances, Disbursements and Balances to encumber a sufficient amount of the proper appropriation to provide for payment when due, a permissible procedure is available to carry forward to the next budget year any amounts so encumbered which have not been liquidated as of December 31. Any such encumbrances carried forward must be for the exact amount of the purchase orders or contracts outstanding shall be carried to the same program and expenditure account in the ledger for the new budget year as that in which they appeared for the year ending December 31. These amounts when carried forward, should be entered individually on each of the expenditure accounts affected and in total on the program (appropriation) account as an opening entry separate from the next annual appropriation amount. The total amount of encumbered appropriations carried forward for any fund must not exceed the fund cash balance or the available appropriation balance as of December 31 or a funding difficulty could exist during the new budget year.

Liquidation of the amounts carried forward must be made individually for each purchase order encumbered when payment of the claim is entered on the record following receipt of the items purchased. The balance of an encumbrance for a vendor's claim for payment of specific purchases found to be less than the amount of the encumbrance carried forward, may not be used to authorize payment of any other claim. Such balance, must be liquidated at the time of liquidating the purchase order or contract or permitted to expire at the close of the budget year. Any amount of claim for payment that is greater than the encumbered amount carried forward must be charged against the available appropriation for the same purpose from the current budget or an additional appropriation obtained for that specific purpose.

MEMBERSHIP DUES IN ORGANIZATIONS

IC 20-5-2-5 provides authority for the governing body of a school corporation to appropriate the necessary funds to provide membership of the school corporation in state and national associations of an educational nature that have as their purpose the improvement of school governmental operations. A school corporation may also participate through duly designated representatives in the meetings and activities of the associations, and the governing body of the school corporation may appropriate the necessary funds to defray the expenses.

Please note IC 20-5-2-5 provides only for membership of the school corporation, as an institutional or corporate membership.

IC 20-5-6-6.5 provides authority for a school corporation to pay dues to Regional School Study Council from the General Fund an association of groups of other school corporations within Indiana. The membership is also a corporate institutional membership of the school corporation in the regional council.

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CONFLICT OF INTEREST

The State Board of Accounts hopes all public officials will avoid any situations whereby conflict of interest becomes a question. Due to their position of public trust, public servants should be extremely sensitive to any transactions that may cause concern of the taxpayers that either elected them or caused them to be appointed to or employed in a public office.

Please seek the written advice of your school corporation attorney if you have any questions relating to IC 35-44-1-3.

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT**Indiana Code 35-44-1-3**

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant who is under the direct or indirect administrative control of the public servant; or receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in I.C. 31-3-4-1) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from I.C. 35-44-1-3. Care should be taken to review I.C. 35-44-1-3 in its entirety.

1. **Name and Address of Public Servant Submitting Statement:** _____

2. **Title or Position With Governmental Entity:** _____

3. a. **Governmental Entity:** _____

b. **County:** _____

4. **This statement is submitted (check one):**

a. _____ as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or

b. _____ as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.

5. **Name(s) of Contractor(s) or Vendor(s):** _____

6. **Description(s) of Contract(s) or Purchase(s)** (Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship):

7. **Description of My Financial Interest** (Describe in what manner the public servant or "dependent" expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s); if reasonably determinable, state the approximate dollar value of such profit or benefit.):

(Attach extra pages if additional space is needed)

8. **Approval of Appointing Officer or Body** (To be completed if the public servant was appointed by an elected public servant or the board of trustees of a state-supported college or university):

I (We) being the _____ of
(Title of Officer or Name of Governing Body)

_____ and having the power to appoint
(Name of Governmental Entity)

the above named public servant to the public position to which he or she holds, hereby approve the participation to the appointed disclosing public servant in the above described contract(s) or purchase(s) in which said public servant has a conflict of interest as defined in Indiana Code 35-44-1-3; however, this approval does not waive any objection to any conflict prohibited by statute, rule, or regulation and is not to be construed as a consent to any illegal act.

_____	_____
_____	_____
_____	_____
Elected Official	Office

9. **Effective Dates** (Conflict of interest statements must be submitted to the governmental entity prior to final action on the contract or purchase.):

_____	_____
Date Submitted	Date of Action on Contract or Purchase

10. **Affirmation of Public Servant:** This disclosure was submitted to the governmental entity and accepted by the governmental entity in a public meeting to the governmental entity prior to final action on the contract or purchase. I affirm, under penalty of perjury, the truth and completeness of the statements made above, and that I am the above named public servant.

Signed: _____
(Signature of Public Servant)

Date: _____

Within 15 days after final action on the contract or purchase, copies of this statement must be filed with the State Board of Accounts, Indiana Government Center South, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765 and the Clerk of the Circuit Court of the county in which the governmental entity executed the contract or purchase. A copy of this disclosure will be forwarded to the Indiana State Ethics Commission.

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